United Nations ST/IC/2018/27

Secretariat

7 November 2018

Information circular

To: Members of the staff

From: The Assistant Secretary-General for Human Resources Management

Subject: **Review of staff claims for dependency benefits for 2017**

1. The entitlement to dependency benefits is established in staff rule 3.6 and implemented under administrative instruction ST/AI/2018/6, entitled "Dependency status and dependency benefits". The purpose of the present circular is to inform staff members who were in receipt of dependency benefits in 2017, of the manner in which the review of their 2017 dependency benefits will be conducted, as well as the timelines for the exercise.

2. For ease of reference, annex I contains details on the types of dependency benefits, annex II contains contact information, and annex III contains details on the documentation required for the continuation of benefits.

I. Review of dependency benefits using the Umoja annual declaration form and timeline for the review

3. The 2017 review of dependency benefits will be conducted in Umoja using the annual declaration form, which will be available to staff on 15 November 2018.

4. The 2017 Umoja declaration form contains the information on personal status and the recognized dependants of each staff member as at 31 December 2017. Staff members are requested to review the information carefully. If the data are correct, they must certify the accuracy of the information contained in the form and supply relevant additional information, including the answer to the question regarding the amount of dependency benefit in the form of a government grant received for each child, if applicable. If the data are incorrect, they will be given the opportunity to correct the data before submitting the certification. Depending on the benefit received, supporting documentation may also be required (see sect. II and annex III for details).

5. Staff members in receipt of dependency benefits for 2017 will receive, by email from the Office of Human Resources Management, instructions on how to access their annual declaration form in Umoja on the day on which the review begins.

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6. Upon receipt of the instructions, staff members who have a dependant recognized by the United Nations shall review their dependency data for 2017 in the Umoja employee self-service module and electronically submit the certification and supporting documentation as soon as possible, but no later than 14 January 2019. The link in Umoja will be deactivated after this date.

II. Supporting documentation

7. In order to confirm continued eligibility to receive certain dependency benefits, supporting documentation may be required.

8. **Documentation not required**. No documentation is required for the continuation of dependency benefits for the following dependants:

(a) An unemployed spouse; or

(b) A dependent child under the age of 18 residing with the staff member and not receiving dependency benefit in the form of a government grant.

9. **Documentation required**. To verify a staff member's entitlement to dependency benefits, and to establish the staff member's continued entitlement to such dependency benefits, documentation in support of the entitlement is required from the staff member for any dependants not mentioned under paragraph 8 above. See annex III to the present circular for a summary of the documentation required in support of a staff member's entitlement to dependency benefits.

10. **Obligation to retain original documentation**. Staff members must retain all required original documentation in support of an entitlement to dependency benefits for a period of five years and must be ready to provide that documentation to the Office of Human Resources Management or the Office of Internal Oversight Services upon request, within 30 days, for monitoring purposes (see annex III). Failure to do so will result in the immediate recovery of moneys and the discontinuation of benefits and could result in disciplinary action.

11. Staff members are required to submit the necessary documentation in support of an entitlement to dependency benefits using the annual declaration form. Partial documentation is not acceptable and may result in the immediate recovery of moneys and the discontinuation of benefits and could result in disciplinary action.

12. When evidence of support payments is necessary, the following will be considered as acceptable proof of payment: cancelled (i.e. paid) cheques, money order receipts, wire transfer receipts and original records of bank transactions, including printouts of online bank transfer receipts. Cash transactions are not considered to be acceptable proof of support. Payments or transfers made to another party or person will not be accepted, except for cases where transfers are made to a legal guardian.

13. The submission of forged documents, the making of a false certification of the information contained in the annual declaration form or a misrepresentation of facts relating to a claim for dependency benefits may lead to the initiation of a disciplinary process and the imposition of disciplinary measures.

III. Recoveries and overpayments

14. Dependency benefits will be discontinued and overpayment recovered in accordance with section 3 of administrative instruction ST/AI/2009/1 when a staff member does not submit the annual declaration form and any requisite documentation by the deadline of 14 January 2019. Before the recovery of any overpayment, staff

members will be advised in writing of the decision to recover the overpayment and of the reasons therefor. Recovery will be made through deductions of 20 per cent of the staff member's net monthly salary until such time as the full amount is recovered. In instances where the duration of the staff member's contract does not allow for a deduction at as low a rate as 20 per cent, the overpayment will be deducted at a monthly rate that is sufficient to recover the full amount by the expiration date of the contract.

15. Staff members are reminded that, in addition to discontinuation of dependency benefits, non-compliance with the submission deadline may also result in a determination that the claimed individuals are no longer dependants, which could have an impact on the continuation of other benefits, including the G-4 visa, education grant, education grant travel and home leave travel. It is therefore imperative that staff members complete the annual declaration form by the deadline of 14 January 2019.

IV. Adding dependants retroactively

16. In accordance with staff rule 3.17, staff members are reminded that, if they have not been receiving an allowance, grant or other payment to which they are entitled, they shall not receive retroactively such allowance, grant or payment unless they have made a written claim within one year following the date on which they would have been entitled to the initial payment. In this regard, staff members wishing to add dependants may do so by submitting the required original supporting documentation to their respective human resources partners and submitting an electronic request through the Umoja employee self-service module. For more details on the required supporting documentation for request or continuation of the benefit, see annex III.

Annex I

Types of dependency benefits

1. The conditions for the recognition of a 2017 dependency benefit for a spouse, child or children or secondary dependant of the staff member are set out in staff rule 3.6 (a) and in administrative instruction ST/AI/2018/6. Effective 1 January 2017, new dependency allowances were introduced and different eligibility criteria were approved for certain types of dependency allowances. A summary of the main changes and the policy references on eligibility are included below for ease of reference.

Dependent spouse

2. A spouse is recognized as a dependant in 2017 when the spouse's gross earnings, if any, do not exceed the limit established for this purpose as set out in staff rule 3.6 (a) (i) and in section 2 of administrative instruction ST/AI/2018/6. Staff members are advised that, as at 1 January 2017, the criterion for determining what constitutes annual gross earnings for purposes of spouse allowance has changed. All earnings received, including but not limited to pension income, such as retirement and disability benefits, and earnings resulting from investments, shall be included in the computation of the annual gross earnings.

3. For staff members in the General Service and related categories and the National Professional Officer category, the earnings limit for 2017 is the lowest entry level of the General Service gross salary scale in force on 1 January 2017 for the closest United Nations duty station in the country of the spouse's place of work.

4. For staff members in the Professional and higher categories and staff members in the Field Service category, the earnings limit in 2017 for the spouse's annual gross earnings is the higher of:

(a) The lowest entry level of the General Service gross salary scale in force on 1 January 2017 for the closest United Nations duty station in the country of the spouse's place of work; or

(b) The gross salary for the lowest entry level in force on 1 January 2017 at the base of the salary system (G-2, step I, for New York).

5. In New York, the earnings limit for 2017 was $41,161 (gross salary in effect on 1 January 2017 for a staff member at the G-2, step I, level).

Dependent child or children

6. Effective 1 January 2017, dependency allowance(s) for a dependent child or children for staff in the Professional category and above and in the Field Service category are paid as flat sums, except for staff who were in receipt of salary at the dependency rate in respect of their first dependent child on 31 December 2016, who will receive a transitional allowance for this dependent child. The conditions for the payment of a dependency benefit for 2017 for the dependent child or children of the staff member are set out in staff rule 3.6 (a) (ii) to (iv) and in sections 3 and 7 of administrative instruction ST/AI/2018/6.

7. Dependency benefits for 2017 for a child or children with a disability will be paid in accordance with the provisions set out in section 5 of administrative instruction ST/AI/2018/6.

Dependent child allowance in the case of a single parent

8. For staff members in the Professional category or above and in the Field Service category, a new single parent allowance was introduced effective 1 January 2017. The conditions for the payment of the single parent allowance in 2017 are set out in staff rule 3.6 (b) (ii) and section 4 of administrative instruction ST/AI/2018/6.

Secondary dependants

9. The conditions for the payment of a 2017 dependency benefit for a secondary dependant of the staff member are set out in staff rule 3.6 (a) (v) and section 6 of administrative instruction ST/AI/2018/6. When a secondary dependant is recognized, a benefit will be paid at the rate determined by the General Assembly for staff in the Professional and higher categories and in the Field Service category. For staff in the General Service and related categories in New York, the allowance will be paid in the amount set out in the local salary scales, as periodically revised. For other duty stations, if applicable, the allowance will be paid in the amount set out in the local salary scales that are established for each duty station.

Annex II

Contact information

1. Staff members who are required to submit documentation in support of an entitlement to dependency benefits for 2017, or who have any questions regarding dependency benefits or the annual declaration form, should contact their respective human resources partners, as designated for each department or office, by telephone or email.

2. If you are unsure who your human resources partner is, please contact your local human resources office. For New York, please refer to the Umoja UNHQ support page (https://iseek.un.org/department/unhq-umoja-information), where you can find the list of all human resources partners and walk-in hours and location.

3. For all technical enquiries about using the annual declaration form in Umoja, please submit an iNeed ticket if your employee/manager self-service (ESS/MSS) focal point is unable to resolve the issue.

Annex III

Required documentation for dependency benefits

The following table contains a summary of the documentation required as evidence of a staff member's entitlement to dependency benefits:

1. For a spouse with no earnings and claimed as a dependant	No additional documentation is required. However, the staff member will be required to certify that the spouse was unemployed for the period under review (2017) and that the spouse did not have earnings from other sources, including pension income, such as retirement and disability benefits, or earnings resulting from investments.
2. For a spouse with earnings and claimed as a dependant	Proof of gross earnings: all W-2 forms (residents of the United States of America), tax returns or original statements of earnings from all the spouse's employers, as well as pension income, such as retirement and disability benefits, and earnings resulting from investments, shall be included in the computation of the annual gross earnings.
3. For every child claimed as a dependant	An original birth certificate must be presented when the child is claimed as a dependant for the first time.
(a) If in receipt of the child allowance, for a child under the age of 18 residing with the staff member	No additional documentation is required.
(b) For a child (natural or legally adopted) not residing with the staff member or with the other parent (except as provided in paragraph (c) below)	Proof of all payments made directly to the child or to the child's legal guardian for the required amount during 2017, in the form of cancelled (i.e. paid) cheques, money orders or wire transfer receipts or records of bank transactions. The amount of support should be at least equal to the amount of the child dependency benefit received from the Organization. In addition, in the case of minor children, a notarized affidavit from the legal guardian must be provided attesting to the legal guardianship of the child, that the child resides with the legal guardian and that the staff member is providing continuous support for the upkeep of the child. Cash transactions are not considered acceptable proof of support, nor is any payment made to or through a third party.
(c) For a child of a staff member who is not the custodial parent or who has joint custody of the child	The original or certified copy of the divorce decree or other court document specifying the amount of child support to be paid by the staff member, plus proof of payment in the year concerned in the form of cancelled (i.e. paid) cheques, money orders or wire transfer receipts or records of bank transactions. Cash transactions are not considered acceptable proof of support, nor is any payment made to or through a third party. The amount of payment to be eligible for a child dependency allowance should be at least the amount of the court-ordered child support, or the amount of the child dependency benefit received from the Organization, whichever is higher.

	In the absence of a court document, an original notarized affidavit from the custodial parent must be provided attesting that the staff member provided continuing support and specifying the amounts paid during 2017, together with the proof of payment described in the initial paragraph.
(d) For a child between the ages of 18 and 21[a]	Staff members who were not in receipt of an education grant should submit an original completed form P.41/B (certificate of school attendance) for the academic years 2016/17 and 2017/18. Where the academic year coincides with the calendar year, form P.41/B should be submitted for 2017. No additional documentation for proof of full-time school attendance is required for a child for whom the staff member received an education grant for the academic years 2016/17 and 2017/18.
(e) For a child of a staff member who is in receipt of a government grant	Original government assistance documents reflecting the amounts received each year.
4. For a single parent	Provide all documentation required for each child as set out in paragraphs 3 to 3 (e) above, as applicable, for each child. Additionally, proof of the status of the staff member must be submitted if not already on file (for example, divorce decree, death certificate of former spouse, certificate of legal separation or similar legal documents).
5. For a secondary dependant who resides with the staff member	Staff member's certification of support, provided on the annual declaration form, is needed. For a secondary dependant who resides or comes to reside with the staff member in 2017, proof of residency needs to be submitted.
6. For a secondary dependant who did not reside with the staff member[b]	Proof of all payments made directly to the secondary dependant for the required amount during 2017, in the form of cancelled (i.e. paid) cheques, money orders or wire transfer receipts or records of bank transactions. Cash transactions are not considered acceptable proof of support. The secondary dependant must be reflected as the recipient on all proof of payment. The staff member must provide one half or more of the secondary dependant's support and, in any case, at least twice the amount of the secondary dependency allowance.

[a] Dependency status is recognized through a period of vacation between academic years when the child enrols for full-time attendance during the regular academic year. Otherwise, the dependency status ceases on the last day of full-time attendance at the educational institution. The required forms are available on iSeek (https://iseek-newyork.un.org/webpgdept593_53) or from your human resources partner in the Office of Human Resources Management or local human resources offices.

[b] At the time of establishment of an entitlement to a benefit for a secondary dependant, staff members should submit in person their own birth certificate, as well as the birth certificate or passport of the secondary dependant, with an original, completed form P.85 and proof of support as stated above. Please note that the birth certificates and/or passport must be original or certified true copies.